

PART ONE INTRODUCTION

Chapter 1

GENERAL SYSTEM DESCRIPTION

1-1. General Information. This regulation:

- a. Prescribes uniform procedures for processing all base-level financial transactions affecting general fund appropriations, military assistance, management, deposit and trust funds, and receipt accounts. The procedures are designed to provide a single source of reconciled and balanced financial data, for preparing internal and external Air Force reports.
- b. Does not apply to nonappropriated funds, or financial transactions peculiar to stock and industrial fund activities except those required for merged accountability and fund reporting (MAFR). Procedures for these particular funds are in operating directives in the DoD Financial Management Regulation, volumes 1 through 15.
- c. Prescribes accounting records for allotments of Army and Department of Defense (DoD) funds. Prepare reports per instructions of the department allotting the funds.
- d. Provides instructions for foreign transaction (FT) accounts and Contingencies, Defense (97* 0101.02) appropriation.

1-2. General System. The general system (including interface systems) covers Accounting and Finance (A&F) functions and responsibilities as detailed in chapter 3. Charts in figures 1-1 through 1-4 show the flow of work through the various functions of the processing centers.

1-3. Changes and Requests for Technical Assistance. Technical assistance including interpretations and/or suggestions concerning the content or lack thereof for this regulation, should be sent through channels to DFAS-DE/ANBG, Denver CO 80279-8000 for evaluation.

1-4 Deviation from Prescribed Procedures. The policy on deviations from prescribed standard procedures is:

- a. Command add-ons of data to standard systems are permissible to the extent required. However, the standard system must not be modified. Send command unique FARs to DFAS-DE for approval per AFI 33-103 (formerly AFR 700-3), Information Systems Requirements Processing.
- b. One-time command products may be obtained from the standard A&F system file without DFAS-DE approval.
- c. The rules of DoD Financial Management Regulation 7000.14-R, volume 1, General Financial Management Information, Systems and Requirements, (former AFR 170-29, Principles, Standards and Policies of the Air Force Financial Management System), apply.

1-5. Supplements. MAJCOMs may supplement this regulation. A copy of each MAJCOM supplement must be sent to DFAS-DE/ANBG, Denver CO 80279-8000.

1-6. War Operations and Other Emergency Situations. See AFI 10-213, Comptroller Operations Under Emergency Conditions (former AFR 170-18), for A&F guidance under emergency situations. These situations include general war, limited war, other combat situations, mobility/deployment, natural disasters, and civil disturbances.

Figures 1-1 through 1-4. Deleted.